

HOFFMANN & ASSOCIATES
Attorneys at Law
450 Seventh Avenue, Suite 1400
New York, New York 10123
Tel. (212) 679-0400
Fax (212) 679-1080

ANDREW S. HOFFMANN*

TRAM D. LOPRESTO

*Admitted in New York and Ohio

November 25, 2014

Via Email: sullivanysdchambers@nysd.uscourts.gov

The Honorable Richard J. Sullivan, U.S.D.J.
Thurgood Marshall
United States Courthouse, Room 905
40 Foley Square
New York, New York 10007

Re: Azkour v. Little Rest Twelve, Inc., et al.
Index No. 10 Civ. 4132 (RJS)(KNF)

Dear Judge Sullivan,

As Your Honor knows, we are counsel to defendants in the above-captioned matter.

We write to respond to plaintiff's November 14, 2014 letter to the Court concerning income tax withholding on the payment made to him by our client pursuant to the Court's grant of partial judgement on plaintiff's FLSA claims.

As Your Honor is aware, the partial judgement required defendants to pay Mr. Azkour the sum of \$14,572.78 representing unpaid wages and liquidated damages.

Subsequent to the Court's Order, defendants provided Mr. Azkour with a check for the full amount owed. As was explained to Mr. Azkour at the time and on numerous occasions since then, payment of the partial judgment was made by a foreign trust which has no employees in the United States and thus no employer identification number. Contrary to Mr. Azkour's contentions, defendants made *no* deductions from the payment made for taxes, FICA or otherwise.

As we have told Mr. Azkour over and over again, he is certainly entitled to self-report his receipt of these monies as wages to the IRS, the State taxing authorities or to any other agency. My client did not make deductions nor has it reported the payment to United States taxing authorities because it is a foreign business entity which does not do business in the United States.

Accordingly, we see no reason whatsoever for the Court to become involved in this matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'AS' followed by a stylized flourish.

Andrew S. Hoffmann

cc: Hicham Azkour